

Client: **A135583 - Bear Hill Nursing Home**
Engagement: **MDMC 2022 - Bear Hill Healthcare LLC**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Realty TB**
Workpaper: **T:::01 - MCD REA-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
Group : [1] BALANCE SHEET						
Subgroup : None						
1000	Cash-BH SNF Realty	5,415.33	4,503.00		0.00	4,503.00
1040	Building	12,318,040.00	12,318,040.00		0.00	12,318,040.00
1050	Closing	46,400.00	46,400.00		0.00	46,400.00
1060	Mortgage Costs	369,265.19	369,265.00		0.00	369,265.00
1070	Land	2,181,960.00	2,181,960.00		0.00	2,181,960.00
1090	Furniture, Fxtures & Equipemnt	1,500,000.00	1,500,000.00		0.00	1,500,000.00
1100	Accumulated Depreciation	(1,215,902.00)	(1,823,853.00)		0.00	(1,823,853.00)
1150	A/D Closting Costs	(2,320.00)	(3,480.00)		0.00	(3,480.00)
1160	A/A Mortgage Costs	(246,176.40)	(369,264.40)		0.00	(369,264.40)
1500	Rent Receivable	204,000.00	104,000.00		0.00	104,000.00
2000	Mortgage Payable	(13,184,000.00)	(13,184,000.00)		0.00	(13,184,000.00)
2010	Second Loan	(1,200,000.40)	(1,200,000.00)		0.00	(1,200,000.00)
2100	Accrued Interet	(17,082.89)	(42,879.00)		0.00	(42,879.00)
2105	Accrued Interest Second Loan	(240,000.00)	(360,000.00)		0.00	(360,000.00)
2107	Accrued Member Loan Interest	(406,334.00)	(609,501.00)		0.00	(609,501.00)
2905	Loan from Members	(1,500,000.00)	(1,500,000.00)		0.00	(1,500,000.00)
2906	Equity	(531,665.19)	(531,665.00)		0.00	(531,665.00)
3000	Distributions	1,539,358.08	2,337,040.00		0.00	2,337,040.00
3010	Retained Earnings	215,970.91	379,042.00		0.00	379,042.00
Subtotal : None		(163,071.37)	(384,392.40)		0.00	(384,392.40)
Total [1] BALANCE SHEET		(163,071.37)	(384,392.40)		0.00	(384,392.40)
Group : [2] INCOME STATEMENT						
Subgroup : None						
4000	Rent	(1,320,000.00)	(1,320,000.00)		0.00	(1,320,000.00)
4100	Rental Income-Insurance	(160,371.26)	(234,577.00)		0.00	(234,577.00)
4200	Rental Income-Real Estate Taxes	(120,482.73)	(184,118.00)		0.00	(184,118.00)
5000	Bank Service Charge	437.44	1,234.00		0.00	1,234.00
5010	Interest Expense	414,044.53	628,193.00		0.00	628,193.00
5015	Second Loan Interest	120,000.00	120,000.00		0.00	120,000.00
5021	Accounting	12,068.00	7,580.00		0.00	7,580.00
5025	Member Loan Interest	203,167.00	203,167.00		0.00	203,167.00
5030	Interest Expense-Debt Issuance Cost	123,088.40	123,088.40		0.00	123,088.40
5040	Insurance Expense	160,371.26	234,577.00		0.00	234,577.00
5050	Real Estate Taxes	120,482.73	184,118.00		0.00	184,118.00
5060	Filing Fees	1,155.00	520.00		0.00	520.00
5070	Legal	0.00	11,499.00		0.00	11,499.00
7000	Depreciations Expense	607,951.00	607,951.00		0.00	607,951.00
7050	Amortization Expense	1,160.00	1,160.00		0.00	1,160.00
Subtotal : None		163,071.37	384,392.40		0.00	384,392.40
Total [2] INCOME STATEMENT		163,071.37	384,392.40		0.00	384,392.40

Tickmarks

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